
Metropolitan Transportation Commission

Internal Control Report

November 5, 2014





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Brian Mayhew
Chief Financial Officer
Metropolitan Transportation Commission
Joseph P. Bort MetroCenter
101 Eighth Street
Oakland, CA 94607

Dear Brian:

In planning and performing our audit of the financial statements of Metropolitan Transportation Commission ("MTC") as of and for the year ended June 30, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on MTC's internal control over financial reporting. Accordingly, we do not express an opinion on MTC's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified.

AU 325, *Communicating Internal Control Related Matters Identified in an Audit*, of the AICPA Professional Standards includes the following definitions of a deficiency, a significant deficiency and a material weakness:

Deficiency - a deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

Significant deficiency - a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Material weakness - a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Based on prior years' practice, we are providing you with a full detail report of all deficiencies. See Attachment for detailed comments.



Management's written response to our communication regarding matters related to internal control over financial reporting identified in our audit has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This letter is intended solely for the information and use of the Audit Committee, the Commissioners, management, others within MTC and governmental granting agencies and is not intended to be and should not be used by anyone other than these specified parties.

If you would like any further information or would like to discuss any of the issues raised, please contact Joan Murphy at (415) 498-7690.

Very truly yours,

PricewaterhouseCoopers LLP

cc: Members of the Audit Committee
 Steve Heminger, Executive Director
 Eva Sun, Deputy Finance
 Susan Woo, Deputy Treasurer
 Suzanne Bode, Accounting Manager

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Current Year Recommendations

A. Business Process Controls

1. Timeliness of preparation of purchase orders

Observation

MTC policies generally require purchase orders to be processed and approved prior to initiating a purchase. We noted two instances (out of five purchase orders tested) of purchase orders being raised after the related services had been committed, provided and invoiced by the vendor.

Impact

Not raising purchase orders prior to the placement of an order with a vendor results in several impacts:

- There is a risk of incomplete encumbrances on budgets, which increases the risk of inappropriate spending decisions resulting in overspend against the budget;
- Inappropriate purchases (for example from unapproved vendors or at an inappropriate price) may occur; and
- Accruals may not be complete at period end.

Recommendation

We recommend that management emphasize to employees the requirements for and importance of raising purchase orders timely.

Management Response

Management will review existing procedures, make appropriate adjustments and then conduct employee training to eliminate the problem.

2. Toll violation revenues accrual process

Observation

We observed that management's estimation process for the toll violation revenues accrual for fiscal 2014 did not incorporate actual toll violation data for the period after the end of fiscal 2014.

Impact

Toll violation data for the period after the end of fiscal 2014 indicated a higher level of violations for fiscal 2014 compared to management's estimate. Consequently, management's initial accrual of toll violation revenues for fiscal 2014 was understated by \$500,000. This was adjusted for by management.

Recommendation

We recommend that management include in their process for the estimation of toll violation revenues, actual toll violation data available subsequent to the fiscal year end and prior to the date of issuance of the financial statements.

Management Response

Management will incorporate an expanded year- end review of actual revenue as part of the accrual process.

3. Timeliness of preparation and approval of timecards

Observation

MTC's policy requires that all staff must prepare time cards bi-weekly and that these should be approved by the staff member's immediate supervisor or section manager.

As part of our financial statement and A-133 audit procedures, we observed several instances of non-compliance with this policy, including timecards that were not reviewed, had not been signed by staff or were not approved until after the payroll period to which they related had been processed. For example, we noted two instances when timecards were approved several months after the period to which the timecards related.

Impact

The impact of this is that payroll payments may be made inappropriately (for example for overtime not properly incurred) and payroll costs may not be allowable under the terms of a grant/fund or may be allocated to the incorrect grant or fund.

Recommendation

We recommend that MTC enforce its timecard policy. Because of the risk to grant funding, staff should be reminded of the importance of the requirement to prepare and approve timecards on a timely basis.

Management Response

Management has confirmed that all timecards for fiscal year 2014 have been properly approved and has already incorporated additional procedures to confirm all timecards are properly approved.

B. Information Technology General Controls

1. Definition of the Roles and Responsibilities for ATCAS II System Support

Observation

There is an established contractual relationship with the ATCAS II system vendor (the "Contractor") that provides a high-level overview into the responsibilities and roles played by the Contractor with respect to the administration and operation of ATCAS II.

Additionally, there are detailed manuals developed for the ATCAS II support personnel detailing the procedural guidance for maintenance and operation of the ATCAS II system by BATA and Caltrans Toll Operations.

However, there is currently no formal documentation outlining the responsibility for every-day activities such as those related to managing ATCAS II access, change management and infrastructure support, to delineate between the Contractor and BATA (IT, Finance, Operations) and establish a formal Service Level Agreement ("SLA") for the system operations support. Specifically, we noted the following:

- a) The Contractor's developers have access to ATCAS II production databases and we noted that a number of changes were migrated to production by development personnel. Even though a change management process is followed, currently there is no detective review performed by BATA Management to ensure that the version approved during testing is consistent (unchanged) from the version promoted into production.
- b) The Contractor provides BATA management with the ATCAS II application backup status reports on a monthly basis. We noted instances of incomplete and/or missed backups earlier in the year noted on the status reports. Even though there is a monetary penalty enforced for the unsuccessful backup completion cases, and the backups were noted to complete successfully later in the year, there is currently no process in place to track and resolve the root cause of the incomplete backups to ensure full remediation.

Impact

Without a complete and accurate set of ATCAS II roles and responsibilities, including a detailed SLA with the third party service provider, there is an increased opportunity for misunderstanding of the roles and responsibilities, as well as expectations of Management.

As it relates to developer access to production, without segregating the developer and promote to production functions, there is an increased risk that changes will be made to the ATCAS II system without sufficient testing or approval, leading to a potential for incomplete/inaccurate transactions processing, inaccurate data, or fraud.

Without reliable backups, there is an increased risk of data loss, interruptions to user service, inability to restore in the event of an emergency leading to an inability to process transactions systematically, and increased costs associated with manually taking tolls.

Recommendation

BATA Management (Finance, IT, Operations) and the Contractor should evaluate responsibilities and document expectations for each group, including a formal SLA with the service provider. Potential areas for consideration include:

- Change Management roles and responsibilities, including segregating or monitoring of developer access to production; and
- Computer operations roles and responsibilities, including performing backups, monitoring backup success/failure, researching/resolving backup failures, monitoring interfaces between systems, researching/resolving failed interfaces, performing recovery tests, approving recovery tests, retaining documentation, prox card administration, user configurable settings, etc.

Management Response

Following the completion of ATCAS II system acceptance and before the next fiscal year end, BATA will complete an ATCAS II operations and maintenance responsibilities matrix. The matrix will draw from ATCAS II contract documents as well as best practices for system management. Functional areas covered will include software development and release, operating system and firmware upgrades, user configurable settings management, prox card administration, business continuity, system interfaces, and access management.

2. Application Access Management

Observation

MTC has established controls for user access management activities for its financially significant applications and systems. However, during our audit procedures we noted that the following access-related controls were not operating effectively:

- a) Access to the ATCAS II application was not deprovisioned timely for one employee separated from BATA. Even though the access was not removed timely, the termination was identified and access disabled by IT based on the execution of the quarterly access review.
- b) Even though there is a process in place to periodically review the user access matrix ("UAM") for the ATCAS II application, the frequency of the review is not clearly defined, and the last review was performed in FY13. While a comparison of the current, point in time UAM to the one reviewed in FY2013, indicated that the changes identified were appropriately approved, the periodic review was not performed consistently.

Impact

Without consistent adherence to user access management activities, such as timely revoking separated user access and effectively performing periodic user access appropriateness reviews, there is an increased risk of unauthorized or inappropriate access to financially significant applications. Specifically for the UAM review, changes to the role access potentially affect all users assigned the role being modified and as a result pose an elevated risk of unauthorized access should changes not be appropriately approved. This, in turn, can lead to inappropriate transaction processing, erroneous transaction processing, inaccurate financial data, loss of financial data, or fraudulent activity.

Recommendation

We recommend that Management implement a means to ensure access management controls are operating effectively and consistently on a continuous basis for safeguarding appropriate restriction of access to financially significant data and applications. In particular, we recommend the following:

- a) Access for separated employees should be removed in a timely manner for all application layers; definition of timeliness should be incorporated into formal policies to provide formal guidelines and requirements in this area, including timely notification of terminations to IT; and
- b) A periodic monitoring review over the UAM changes should be established to identify the changes to the access roles and ensure that all the role changes followed an established change management and approval process.

Management Response

Management agrees to observation “a”.

For observation “b”, ATCAS II User Access Matrix (UAM) review will be conducted annually by a committee comprised of BATA IT Manager, BATA ATCASII Project Manager, and BATA Finance Manager.

Prior Years' Recommendations

A. Entity-Level Controls

1. Fiscal 2012 audit – Independent review of journal entries

Observation

MTC has a practice where all manual journal entries should be created by one employee and reviewed by another employee. This may be evidenced by the reviewer when the journal gets posted or by the reviewer signing on the journal voucher.

During the course of our audit, we found 17 instances where journal entries were created and posted by the same employee, with no evidence of independent review on the journal voucher. Seven of the instances relate to an employee correcting a monthly recurring journal entry; ten of the instances relate to an employee reclassifying amounts from a clearing account into the relevant accounts receivable account.

Impact

There is a risk that unauthorized journal entries could be posted to the system, or there could be undetected errors in the journal entry.

Recommendation

We recommend that MTC implements a more stringent procedure around the review and posting of journal entries. A manual journal entry should always be reviewed by an independent person before it is posted in the general ledger.

Management Response

MTC will perform a monthly review of all journal entries to confirm independent review. Finance will evaluate a more robust system check prior to any journal posting with the forthcoming IFAS system upgrade scheduled for implementation by April 2013.

Management Update for 2013

It was determined during the IFAS system upgrade completed in May 2013 that an automated detection and prevention system was not currently available. Therefore, Management adopted a formal process to perform, on a monthly basis, an independent review of the transaction history of users who have access to create and post journals.

Management Update for 2014

Management considers this comment to be closed.

PwC Update for 2014

We agree with management that this comment is now closed.

2. Fiscal 2012 audit – Management’s risk assessment

Observation

MTC had an entity-wide risk assessment performed by a third party in 2008 in order to identify risks within the organization. No formal update of the assessment has been performed subsequent to the original assessment.

Impact

Management may not accurately and timely identify new risks, or appropriately mitigate previously identified risks to a sufficient level.

Recommendation

We recommend that Management update the entity-wide risk assessment on a periodic basis, as appropriate, in order to ensure they maintain a current assessment of the risks within the entity.

Management Response

Management has not updated the report but has continued to perform periodic reviews of risks. Some of the reviews have revolved around implementing privacy Executive Director’s Management Memoranda (EDMM), added Personally Identifiable Information (PII) language in contracts and employee agreements, and periodic reviews of controls with the Clipper and FasTrak® operations.

Management Update for 2013 and 2014

Management has been performing periodic reviews of risks especially as events or transactions occur. Management will continue to monitor and identify new risks. Management considers this comment to be closed.

PwC Update for 2014

We agree with management that this comment is now closed.

B. Business Process Controls

1. Fiscal 2013 audit – Formalize Monthly Reviews of Accounts Receivable Aging Report

Observation

Via inquiries performed during the audit, we noted that MTC currently has an informal process for monitoring aged receivables. The Accounts Receivable Technician reviews the Accounts Receivable Aging Analysis and investigates receivables that have been outstanding for more than 90 days. However, there is no evidence that this procedure is being performed or reviewed.

Impact

Without a formal process to perform and document the monitoring of aged accounts receivable balances and subsequent follow-up actions, potential errors (e.g. a receivable that has been wrongly posted or incomplete documentation submitted to

grantor for reimbursement) might not be detected and resolved in a timely manner. This increases the risk that accounts receivable balance recorded as of year-end could be inaccurate, non-existent or uncollectible.

Recommendation

We recommend that Management review the Accounts Receivable Aging Analysis and investigate balances that have been outstanding longer than expected. Management should provide clear guidelines for what is considered “longer than expected” so that the performer of the control knows which items to investigate. A supervisor should also review the report, check that all balances meeting the criteria for investigation have been resolved and evidence his or her approval by signing off. Evidence showing the resolution of items should be retained.

Management Response

Management has updated their procedures to formally document the accounts receivable aging analysis performed on a quarterly basis. This update specifies the aging period to be investigated, the documentation to be maintained, and the review that is to be performed by the Accounts Receivable Supervisor. These updates are reflected in the revised Revenue and Receivables Controls Narrative and will be implemented in the 2014 fiscal year.

Management Update for 2014

The Accounts Receivable (AR) Aging Analysis is being performed on a quarterly basis. The AR clerk prepares the spreadsheet and investigates outstanding receivable balances greater than 90 days. Correspondence and notes pertaining to her investigation are included with the analysis. The AR supervisor reviews the support and signs off prior to providing to the Accounting Manager for review. Management considers this comment to be closed.

PwC Update for 2014

We agree with management that this comment is now closed.

2. Fiscal 2013 audit – Document Management’s Periodic Assessment of the Valuation of MTC’s Investment Portfolio

Observation

MTC has an investment portfolio consisting of municipal bonds, agency funds, money market funds, derivatives, government-sponsored enterprise (GSE) holdings and a county investment pool. Triggering events such as declaring bankruptcy or a decrease in credit rating might occur during the year that could indicate that there is an impairment of an individual investment. Management has an informal process for evaluating the impact of such events on its investment portfolio but this process is not well documented.

Impact

Documenting Management’s assessment of possible impairments of MTC’s investment portfolio helps support Management’s conclusions about triggering events and any decisions on whether to hold or sell an investment.

Recommendation

There should be a formal process to document Management's assessment of the impact of triggering events on its investment portfolio. This could be performed when Management is aware of a specific triggering event, and at least on a quarterly basis to assess whether triggering events have occurred.

Management Response

Currently there are credit alerts placed on Bloomberg for all CUSIP securities except GSEs to notify the Deputy Treasurer and Financial Analyst. In addition, an analyst confirms all ratings on municipal and corporate bonds as well as credit related financial institutions weekly. These procedures will be formally documented and made a part of the monthly investment report preparation.

Management Update for 2014

Credit ratings for all CUSIP securities except GSEs are monitored by credit alerts placed on Bloomberg. In addition, as part of the monthly investment report preparation process, the credit ratings for these securities are compiled by the Financial Analyst and reviewed by the Investment Supervisor, Deputy Treasurer, and CFO for compliance to the MTC Investment Policy and for any upgrades or downgrades. In regards to GSEs, federal credit ratings are monitored informally to identify any events that may impact MTC's investments in GSEs. Management considers this comment to be closed.

PwC Update for 2014

We agree with management that this comment is now closed.

C. Information Technology General Controls**1. Fiscal 2013 audit – Limit Access to Programs and Data****Observation**

MTC has established controls for basic user access management activities for its financially significant applications and systems. However, during our audit procedures we noted that the following access-related controls were not operating effectively:

- a) Access for a separated employee at the network level (privileged network account for the FAS and Sympro applications) was not removed in a timely manner;
- b) The review of ATCAS application accounts was performed, however, not all accounts identified as requiring removal were properly disabled in the application – one of the generic application accounts remained active up until we notified Management of our discovery.

Impact

Without consistent adherence to user access management activities, such as revoking separated user access and effectively performing periodic user access

appropriateness reviews, and limiting the use of generic accounts, there is an increased risk of unauthorized or inappropriate access to financially significant applications. This, in turn, can lead to inappropriate transaction processing, erroneous transaction processing, inaccurate financial data, loss of financial data, or fraudulent activity.

Recommendation

We recommend that Management implement means to ensure access management controls are operating effectively and consistently on a continuous basis for safeguarding appropriate restriction of access to financially significant data and applications.

In particular, we recommend the following:

- a) Access for separated employees should be removed in a timely manner for all application layers, including the privileged network layer; definition of timeliness should be incorporated into formal policies to provide formal guidelines and requirements in this area; and
- b) Corrective actions identified as a result of periodic access reviews for financially significant applications should be implemented timely and completely for all access identified as inappropriate.

Management Response

The access for the separated MTC employee at the network level has since been removed by MTC IT. Going forward, all separated employees will have their accounts disabled upon termination. The generic ATCAS privileged user account has been set to inactive. The ATCAS I system was officially replaced by the ATCAS II system at the end of August 2013.

Management Update for 2014

The ATCAS I system was replaced Labor Day weekend 2013. Management considers this comment closed.

PwC Update for 2014

This is closed with the ATCAS II implementation. Refer to the current year observation B.2.

2. Fiscal 2012 audit – Policies and procedures

Observation

Formal policies and procedures were not documented for all financially significant MTC and BATA applications and systems to document Management's expectations in the following areas:

- a) Access management procedures;
- b) Password security;

c) Application and system change management.

Impact

The absence of a formal, documented set of procedures and policies in the area of access management and security increases the risk that employees do not understand or are unaware of Management expectations for restriction of access. This, in turn, increases the risk that access is not properly controlled and restricted to key applications.

Additionally, the lack of formal, documented program change implementation procedures increases the risk that employees do not understand or consistently adhere to Management expectations when making changes to key applications and systems. As a result, this increases the risk that changes are implemented that do not meet business requirements, are not sufficiently and appropriately tested, or are not approved by business users before putting the completed change in the live environment.

Recommendation

We recommend that Management create formally documented policies and procedures for the areas listed below. We also recommend that Management review these policies and procedures on a periodic basis to confirm they continue to reflect the IT environment and operations.

- a) User access management (including, but not limited to, access provisioning and de-provisioning process - formal requirements for requesting for access, procedures to provide timeliness of access removal for separated employees, requirements of a periodic monitoring of access rights, controls around the use of privileged accounts);
- b) Password security (including definition of formal requirements regarding authentication mechanisms and password configuration requirements for all applications and systems);
- c) Application and system change management (including, but not limited to, change authorization process, user acceptance testing requirements and documentation, approval for changes to be implemented in the production environment, user training requirements).

We additionally recommend that Management communicate these policies/procedures to the relevant teams, and make the policies/procedures readily available, to ensure consistent understanding of expectations and that controls are implemented.

Management Response

Management will conduct a comprehensive review of all financial systems including the financial system (IFAS), payroll (Ceridian), toll accounting (ATCAS I and ATCAS II), fixed asset system (FAS) and our investment tracking software (Sympro) and return with a report and recommendations to address all audit observations within the next 90 days.

PwC Update for 2013

During our testing we noted that the policies and procedures (as outlined in the observation section above) have not yet been formalized.

Management Update for 2013

Upon completion of the IFAS upgrade in late May 2013, procedures were modified to take advantage of the new functionality. A formal policy and procedures document, Financial Applications Systems Policies and Procedures Manual, has been prepared and is currently under review. It is expected to be finalized in October 2013.

Management Update for 2014

The Financial Applications Systems Policies and Procedures manual has been finalized and distributed to the system administrator of each application.

PwC Update for 2014

During our testing we noted that the procedures for MTC financial applications (IFAS, Ceridian) were developed, documented and are being followed. In regards to ATCAS II, refer to current year observation B.1.

3. Fiscal 2012 audit – Access to programs and data**Observation**

MTC has controls established for basic user access management activities for its financially significant applications and systems.

During our audit procedures we noted however, that the following access-related controls were not operating effectively:

- a) Access for separated employees in the FAS and IFAS applications was not removed in a timely manner;
- b) The periodic user access rights review for the IFAS application was ineffective, as certain inappropriate access was overlooked in the course of performing the review;
- c) The periodic user access rights review for the ATCAS application was not performed and documented;
- d) Generic accounts, including privileged user accounts, are utilized in ATCAS system for which accountability for user activities cannot be established;

Impact

Without consistent adherence to user access management activities, such as revoking separated user access, performing periodic user access appropriateness reviews, and limiting the use of generic accounts, there is an increased risk of unauthorized or inappropriate access to financially significant applications. This in turn can lead to inappropriate transaction processing, erroneous transaction processing, inaccurate financial data, loss of financial data, or fraud.

Recommendation

We recommend that Management implement means to ensure access management controls are operating effectively and consistently on a continuous basis safeguarding appropriate restriction of access to financially significant data and applications.

In particular, the following should be performed:

- a) Access for separated employees is removed in a timely manner for all applications; definition of timeliness should be incorporated into the formal policies to provide formal guidelines and requirements in this area;
- b) Periodic access reviews are performed for all key applications followed by corrective actions performed timely, if necessary; review should be properly documented to evidence Management's approval for user access as well as corrective activities taken for access identified as inappropriate;
- c) Use of unique user accounts should be enforced whenever possible; in case use of generic accounts is required (e.g. by system limitations) means should be established to ensure accountability for the use of the accounts (e.g. by maintaining a log of when and by which individuals they were used, which can be periodically reviewed by Management to ensure appropriate use of the accounts);

Management Response

Management currently reviews HR/Payroll reports such as Personnel Action Forms and Employee Separation Checklists for system access changes. Management will revise the Employee Separation Checklist to include the FAS, IFAS, Ceridian and Sympro applications as a double check. The balance of the observations will be part of a comprehensive financial system review that will be completed over the next 90 days.

PwC Update for 2013

During our 2013 audit testing we noted that the observation was not fully addressed since last year's audit. The review of ATCAS application accounts was performed (ref. c. in the observation section above), however not all accounts identified as requiring removal were properly disabled in the application. One of the generic application accounts remained active (ref. d. in the observation section above). It should be noted that with the implementation of the ATCAS II system planned to be completed in fiscal 2014 this recommendation will be fully remediated. See prior year's recommendation C.1.

Management Update for 2014

ATCAS II system was implemented for the last bridge Labor Day weekend 2013. This matter has now been fully remediated.

PwC Update for 2014

This is closed with the ATCAS II implementation.

4. Fiscal 2012 audit – Segregation of duties and restricted access

Observation

During the review of IFAS application access rights, we noted that there is no segregation of duties applied in the following areas:

- a) access to create and approve purchase orders
- b) access to create and post AP batches
- c) users having access to create and post journal entries
- d) users having access to modify vendor data and enter AP batches.

Additionally, we noted Finance department super users in Ceridian and IFAS who have access to all application functionalities. User activity for these individuals is not monitored to ensure the access is used appropriately.

Finally, we noted Ceridian users with unnecessary access to standing payroll data.

Impact

Lack of sufficient access restriction, including lack segregation of duties for key application activities (especially for super users) may result in unauthorized transactions and data changes, with override of management controls.

Recommendation

We recommend that Management evaluate its segregation of duties strategy to evaluate and identify critical transactions that Management believes creates risk to the Company. Based upon this evaluation, Management should review system access and restrict access to those combinations of transactions which were identified as inappropriate. If some users are required to retain such access (e.g., Super Users), Management should identify compensating controls (e.g., manual review of transactions by an individual without such access, system logging, etc) to mitigate the risks identified. Additionally, Management should consider incorporating their segregation of duties expectations into its periodic user access appropriateness review, to ensure that system access remains consistent with expectations over time.

Management Response

Management evaluated the financial and HR/Payroll systems for areas that would potentially violate segregation of duties. User access roles were created which would limit combinations of transactions Management believes create risk to MTC. In addition, workflow approvals are being implemented in conjunction with the IFAS system upgrade. In the area of supervisory journal entry, as noted in Current Year Recommendations A.1., a report is being reviewed for single user entry and posting. If a single user entry and posting is observed, the transaction is reviewed to ensure that both an independent review was performed and the reason for the occurrence was documented.

PwC Update for 2013

During our testing we noted that the segregation of duties conflicts as described above were addressed and where necessary, removed from the application. For IFAS users with the ability to create and post journal entries, a manual review control was implemented to identify and review all cases of journals created and posted by the same person to ensure their validity and appropriateness.

Management Update for 2013

Management adopted a formal process in fiscal 2013 to perform, on a monthly basis, an independent review of a transaction history of users who have access to create and post journals.

Management Update for 2014

This comment is considered closed.

PwC Update for 2014

We agree with management that this comment is now closed.

